

## Article - Tax - General

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§7-220.

(a) Except as provided in subsection (b) of this section, if the total inheritance tax determined on all interests in property is paid when due and equals the inheritance tax that would have been due if an absolute interest in the property passed from the decedent, additional inheritance tax is not due because of a subsequent invasion of the corpus by or for any person under the terms of the instrument that created the property interests.

(b) (1) If the tax rate applicable to the person invading the corpus exceeds the tax rate already paid on the property, additional inheritance tax shall be due on the property withdrawn.

(2) The amount of additional inheritance tax due under paragraph (1) of this subsection is the difference between the inheritance tax that was paid on the property and the inheritance tax that would have been due on the property if determined at the higher rate.

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